IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 2335 OF 2005

Reliance Infocomm Limited ...Petitioner

Versus

Thane Municipal Corporation & Anr. ... Respondents

Mr. Milind Sathe, Senior Counsel, instructed by M/s. A.S. Dayal & Associates for the Petitioner

Mr. R.S. Apte for Respondent No. 1.

CORAM: **DALVEER BHANDARI, C.J., & S.A. BOBDE, J.**

DATE: APRIL 12, 2005.

P.C.

1. The petitioner is aggrieved by the imposition of Octroi Duty on goods, which are imported under the Export Promotion Capital Goods Scheme ("EPCG Scheme", for short) by loading the value of the customs and countervailing duties. The petitioner has prayed that the respondents be directed to refund the amount of Octroi Duty erroneously and illegally recovered from the petitioner by loading notional customs and countervailing duties in valuation of goods. The petitioner has also prayed that the petitioner be permitted to clear the goods imported by it under the EPCG Scheme without paying

octroi on the notional value of the customs duty and subject to the petitioner executing a Bond for a value equivalent to the amount of octroi duty leviable on the amount equivalent to notional customs duty.

2. The petitioner clearly has a statutory alternate remedy against imposition of Octroi Duty. In our considered view, the petitioner must avail of the said alternate remedy before approaching this Court.

3. This petition, being devoid of any merit, is dismissed accordingly.

CHIEF JUSTICE

S.A. BOBDE, J.